

Additional tax on companies whose real estate is exempt from taxation.

Privilege tax on companies whose property is exempt from taxation.

Express, telegraph and telephone companies.

Penalty.

the company only shall be subject to the tax as will be in that proportion to the whole receipts which the length of the road or canal within the limits of the State shall bear to the whole length of such road or canal. Every railroad or canal company incorporated under the laws or doing business in this State, which is liable to a tax upon its franchise and personal property but exempt from a tax upon its real estate held for right of way, station places and workshop locations, shall in addition to other taxes pay as a tax upon said corporation equal to one-half of one per centum upon the gross receipts of said company, said tax to be paid and collected as prescribed in the preceding section; and when such railroad or canal does not lie wholly in this State, the amount for which such company is liable shall be ascertained in the manner directed in said section. Every railroad and canal company incorporated under the laws of this State and doing business herein, and not liable to a tax upon the property of said company or the tax before mentioned in this section, shall pay a privilege tax of twenty-five dollars per mile per annum to the Treasurer of the State for its use, on the first day of July, one thousand eight hundred and eighty-one, and each year thereafter.

SEC. 44. Every express, telegraph and telephone company doing business in this State shall pay a tax of two per centum on its gross receipts within the State. The superintendent, general manager, or other chief officer of every such company shall make return under oath to the Treasurer of State within ten days after the first day of January, April, July and October, of the amount of the gross receipts of the company for the quarter ending on the last day of the month immediately preceding, and pay to the Treasurer the tax herein imposed at the time of making said return. In case of default of such return and payment of tax, the company shall pay a penalty of one thousand dollars, to be collected by such sheriff as